IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 5TH DECEMBER 2007 / 14TH AGRAHAYANA 1929

WP(C).No. 35910 of 2007(Y)

PETITIONER:

M/S. CHETTINAD CEMENT CORPORATION LTD.
ERNAKULAM REPRESENTED BY ITS SENIOR MANAGER
(MARKETING), M.SIVARAMAN.

BY ADV. SRI.K.SRIKUMAR
SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSMT)
SPECIAL CIRCLE-II, DEPARTMENT OF COMMERCIAL TAXES
ERNAKULAM.

2. THE DEPUTY COMMISSIONER OF
COMMERCIAL TAXES)APPEALS)
DEPARTMENT OF COMMERCIAL TAXES ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES, CIVIL STATION,
KAKKANADU, ERNAKULAM.

BY GOVT. PLEADER SRI I.V.PRAMOD

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 35910 OF 2007

Dated: December 5, 2007

JUDGMENT

Against Ext.P1 order of assessment the petitioner has filed Ext.P2 appeal before the 2nd respondent along with Ext.P3 application for stay. While the petitioner was awaiting to have Ext.P3 stay petition heard, on the apprehension that the respondent had advised the matter for revenue recovery, this writ petition has been filed seeking an expeditious disposal of the appeal and the stay petition.

2. In view of the pendency of the appeal before the statutory authority together with an application for stay, I feel that at least on the stay petition orders should be passed before recovery steps are initiated.

3. Accordingly I dispose of this writ petition directing that the 2nd respondent shall consider Ext.P3 application for stay as expeditiously as possible, at any rate, within 3 weeks of receipt of a copy of this judgment. In the meantime further proceedings, if any, in terms of Ext.P1 shall be deferred for four weeks.

The petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE

mt/-